



# THE PARLIAMENT OF THE CZECH REPUBLIC

## SENATE

### 10<sup>th</sup> TERM

## COMMITTEE on EU AFFAIRS

### 160<sup>th</sup> RESOLUTION

delivered on the 24<sup>th</sup> meeting held on 1<sup>st</sup> June 2016

### on the Proposal for a Council Directive amending Directive 2011/16/EU as regards mandatory automatic exchange of information in the field of taxation

**Senate Print No. N 068/10  
COM(2016) 25**

Following introductory information from Ms Alena Schillerová, Deputy Minister of Finance, following the rapporteur's report by Senator Lumír Aschenbrenner and after a debate

#### The Committee

#### I. **Adopts**

a recommendation on the Proposal for a Council Directive amending Directive 2011/16/EU as regards mandatory automatic exchange of information in the field of taxation, attached to this Resolution;

#### II. **Recommends**

that the Senate of the Parliament of the Czech Republic give a statement on the Proposal for a Council Directive amending Directive 2011/16/EU as regards mandatory automatic exchange of information in the field of taxation, in accordance with the recommendation adopted by the Committee;

#### III. **Appoints**

Senator Lumír Aschenbrenner the Committee's rapporteur at the plenary session of the Senate of the Parliament of the Czech Republic;

#### IV. **Authorises**

the Committee Chairperson Senator Václav Hampl to submit this Resolution to the President of the Senate of the Parliament of the Czech Republic.

**Václav Hampl**  
sign manual  
Committee Chairperson

**Lumír Aschenbrenner**  
sign manual  
Committee Rapporteur

**Luděk Jeništa**  
sign manual  
Committee Verifier

**Recommendation to the Senate of the Parliament of the Czech Republic  
on the Proposal for a Council Directive amending Directive 2011/16/EU as  
regards mandatory automatic exchange of information in the field of  
taxation**

The Senate of the Parliament of the Czech Republic

**I.**

**1. States**

that at the request of the Government, the Committee debated the Proposal for a Council Directive in the fast-track proceeding according to Section 119h of Act No. 107/1999 Coll., on the Rules of Procedure of the Senate;

**2. Welcomes,**

efforts for more transparent and more equitable approach to corporate taxation and combating the abuse of tax law such as shifting the tax burden to more favourable jurisdictions;

**3. Supports**

the Proposal for this Directive which aims to introduce international standards to combat erosion of the tax base and profit-shifting by mandatory automatic exchange of information, so that corporations cannot take advantage of various loopholes in tax legislation and of aggressive tax planning to circumvent their tax obligations;

**4. Recalls**

that the Senate has already issued a comprehensive view on the issue of efficient corporate taxation in connection with the Communication from the Commission to the European Parliament and the Council A Fair and Efficient Corporate Tax System in the European Union: 5Key Areas for Action" /Senate Print No. K025/10/ - Senate Resolution No. 312 of 6<sup>th</sup> January 2016 which preceded the Anti-Tax Avoidance Package, which also includes this proposal for a directive, and in general expressed support to the European Commission's efforts in this area;

**5. Agrees**

with the Government's Position on this Proposal for a Council Directive as well as with its planned support of political agreement on this issue within the ECOFIN Council meeting on 8<sup>th</sup> March 2016;

**II.**

**1. Requests**

the Government to inform the Senate about the way this position was taken into account and to provide the Senate with further information on the proceeding of negotiations;

**2. Authorises**

the President of the Senate to forward this Resolution to the European Commission.